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Dated: April 21, 2009

Signature: Neslihan I. Doran
(Neslihan I. Doran)

Docket No.: TOW-099US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/533,143

Confirmation No.: 5048

Filed: April 27, 2005

Art Unit: 1795

For: FUEL CELL (AS AMENDED)

Examiner: K. S. Han

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 23, 2008 (Paper No. 20081218), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.